shall conclude the hearing and transmit all papers with his recommendation to the Commissioner of Customs. The Commissioner shall thereafter render his decision, in writing, stating his reasons therefor, with respect to the action proposed by the hearing officer or the port director. Such decision shall be transmitted to the port director and served by him on the container station operator.

[T.D. 73–286, 38 FR 28289, Oct. 12, 1973, as amended by T.D. 88–63, 53 FR 40219, Oct. 14, 1988]

§ 19.49 Entry of containerized merchandise.

Merchandise not entered within the lay order period, or extension thereof, shall be placed in general order. The importing carrier shall issue carrier's certificates for individual shipments in a container. Entries covering merchandise transferred to a container station shall clearly show that the merchandise is at the container station.

PART 24—CUSTOMS FINANCIAL AND ACCOUNTING PROCEDURE

Sec.

- 24.1 Collection of Customs duties, taxes, fees, interest, and other charges.
- 24.2 Persons authorized to receive Customs collections.
- 24.3 Bills and accounts; receipts.
- 24.3a Customs bills; interest assessment; delinquency; notice to principal and surety.
- 24.4 Optional method for payment of estimated import taxes on alcoholic beverages upon entry, or withdrawal from warehouse, for consumption.
- 24.5 Filing identification number.
- 24.11 Notice to importer or owner of increased or additional duties, taxes, fees and interest.
- 24.12 Customs fees; charges for storage.
- 24.13 Car, compartment, and package seals; kind, procurement.
- 24.13a Car, compartment, and package seals; and fastenings; standards; acceptance by Customs.
- 24.14 Salable Customs forms.
- 24.16 Overtime services; overtime compensation and premium pay for Customs Officers; rate of compensation.
- 24.17 Reimbursable services of Customs employees.
- 24.18 Preclearance of air travelers in a foreign country; reimbursable cost.
- 24.21 Administrative overhead charges.
- 24.22 Fees for certain services.

- 24.23 Fees for processing merchandise
- 24.24 Harbor maintenance fee.
- 24.25 Statement processing and Automated Clearinghouse.
- 24.26 Automated Clearinghouse credit.
- 24.32 Claims; unpaid compensation of deceased employees and death benefits.
- 24.34 Vouchers; vendors' bills of sale; invoices.
- 24.36 Refunds of excessive duties, taxes, etc.
 24.70 Claims; deceased or incompetent public creditors.
- 24.71 Claims for personal injury or damages to or loss of privately owned property.
- 24.72 Claims; set-off.
- 24.73 Miscellaneous claims.

AUTHORITY: 5 U.S.C. 301; 19 U.S.C. 58a-58c, 66, 1202 (General Note 23, Harmonized Tariff Schedule of the United States), 1505, 1520, 1624; 26 U.S.C. 4461, 4462; 31 U.S.C. 9701.

Section 24.1 also issued under 19 U.S.C. 197, 198, 1648;

Section 24.4 also issued under 19 U.S.C. 1623, 26 U.S.C. 5007, 5054, 5061, 7805;

Section 24.11 also issued under 19 U.S.C. 1485(d);

Section 24.12 also issued under 19 U.S.C. 1524, 46 U.S.C. 31302;

Section 24.14 also issued under 19 U.S.C. 1; Section 24.16 also issued under 19 U.S.C. 261, 267, 1450, 1451, 1452, 1623; 46 U.S.C. 2111, 2112:

Section 24.17 also issued under 19 U.S.C. 261, 267, 1450, 1451, 1452, 1456, 1524, 1557, 1562; 46 U.S.C. 2110, 2111, 2112;

Section 24.23 also issued under 19 U.S.C. 3332:

Section 24.32 also issued under 5 U.S.C. 5582, 5583:

Section 24.36 also issued under 26 U.S.C.

SOURCE: 28 FR 14808, Dec. 31, 1963, unless otherwise noted.

§ 24.1 Collection of Customs duties, taxes, fees, interest, and other charges.

- (a) Except as provided in paragraph (b) of this section, the following procedure shall be observed in the collection of Customs duties, taxes, fees, interest, and other charges (see §111.29(b) and 141.1(b) of this chapter):
- (1) Any form of United States currency or coin legally current at time of acceptance shall be accepted.
- (2) Any bank draft, cashier's check, or certified check drawn on a national or state bank or trust company of the United States or a bank in Puerto Rico or any possession of the United States if such draft or checks are acceptable for deposit by a Federal Reserve bank,